# Nova Stationery & Gifts

## Ledger (T-Accounts)

Period: April 1–30, 2025

All figures in Indian Rupees (₹).

Formatting fixes applied: spacing, consistent 'A/c', Indian numbering, auto-balanced totals.

# Ledger A/c: Accounts Payable

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-08 | To Purchase Returns A/c | ₹ 10,000 | 2025-04-03 | By Purchases A/c | ₹ 1,20,000 |
| 2025-04-11 | To Cash A/c; Discount Received A/c | ₹ 50,000 | 2025-04-13 | By Advertising Expense A/c | ₹ 12,000 |
| 2025-04-25 | To Bank A/c; Discount Received A/c | ₹ 12,000 | | | |
| 2025-04-30 | To Balance c/d | ₹ 60,000 | | | |
| | | **₹ 1,32,000** | | | **₹ 1,32,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Accounts Receivable

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-06 | To Sales A/c | ₹ 150,000 | 2025-04-09 | By Sales Returns A/c | ₹ 8,000 |
| | | | 2025-04-10 | By Cash A/c; Discount Allowed A/c | ₹ 71,400 |
| | | | 2025-04-30 | By Balance c/d | ₹ 70,600 |
| | | **₹ 150,000** | | | **₹ 150,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Accumulated Depreciation - Furniture

**Dr**

| Date | Particulars | Amount (₹) |
|---|---|---|
| 2025-04-30 | To Balance c/d | ₹ 500 |
| | **Total** | **₹ 500** |

**Cr**

| Date | Particulars | Amount (₹) |
|---|---|---|
| 2025-04-30 | By Depreciation Expense A/c | ₹ 500 |
| | **Total** | **₹ 500** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Advertising Expense

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-13 | To Accounts Payable A/c | ₹ 12,000 | 2025-04-30 | By Balance c/d | ₹ 12,000 |
| | | **Total ₹ 12,000** | | | **Total ₹ 12,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Bank

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-01 | To Cash A/c | ₹ 25,000 | 2025-04-02 | By Rent Expense A/c | ₹ 20,000 |
| 2025-04-14 | To Bank Loan A/c | ₹ 1,00,000 | 2025-04-05 | By Prepaid Insurance A/c | ₹ 24,000 |
| | | | 2025-04-17 | By Bank Charges Expense A/c | ₹ 600 |
| | | | 2025-04-25 | By Accounts Payable A/c | ₹ 11,760 |
| | | | 2025-04-30 | By Balance c/d | ₹ 3,43,640 |
| | | **Total ₹ 1,25,000** | | | **Total ₹ 1,25,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Bank Charges Expense

**Dr**

| Date | Particulars | Amount (₹) |
|---|---|---|
| 2025-04-17 | To Bank A/c | ₹ 600 |
| | **Total** | **₹ 600** |

**Cr**

| Date | Particulars | Amount (₹) |
|---|---|---|
| 2025-04-30 | By Balance c/d | ₹ 600 |
| | **Total** | **₹ 600** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Bank Loan

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Balance c/d | ₹ 1,00,000 | 2025-04-01 | By Bank A/c | ₹ 1,00,000 |
| | | **₹ 1,00,000** | | | **₹ 1,00,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Capital

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Balance c/d | ₹ 5,00,000 | 2025-04-01 | By Cash A/c | ₹ 5,00,000 |
| | | **₹ 5,00,000** | | | **₹ 5,00,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Carriage Inwards

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-07 | To Cash A/c | ₹ 5,000 | 2025-04-30 | By Balance c/d | ₹ 5,000 |
| | | **Total ₹ 5,000** | | | **Total ₹ 5,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Cash

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-01 | To Capital A/c | ₹ 2,00,000 | 2025-04-01 | By Bank A/c | ₹ 3,00,000 |
| 2025-04-05 | To Sales A/c | ₹ 80,000 | 2025-04-02 | By Furniture A/c | ₹ 50,000 |
| 2025-04-10 | To Accounts Receivable A/c | ₹ 70,000 | 2025-04-04 | By Purchases A/c | ₹ 30,000 |
| 2025-04-20 | To Unearned Revenue A/c | ₹ 15,000 | 2025-04-07 | By Carriage Inwards A/c | ₹ 5,000 |
| | | | 2025-04-11 | By Accounts Payable A/c | ₹ 49,500 |
| | | | 2025-04-12 | By Salaries Expense A/c | ₹ 25,000 |
| | | | 2025-04-16 | By Drawings A/c | ₹ 10,000 |
| | | | 2025-04-18 | By Utilities Expense A/c | ₹ 8,000 |
| | | | 2025-04-30 | By Balance c/d | ₹ 1,87,500 |
| | | **₹ 3,65,000** | | | **₹ 3,65,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Depreciation Expense

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Accumulated Depreciation - Furniture A/c | ₹ 500 | 2025-04-30 | By Balance c/d | ₹ 500 |
| | | **Total ₹ 500** | | | **Total ₹ 500** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Discount Allowed

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-10 | To Accounts Receivable A/c | ₹ 1,400 | 2025-04-30 | By Balance c/d | ₹ 1,400 |
| | | **Total ₹ 1,400** | | | **Total ₹ 1,400** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Discount Received

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Balance c/d | ₹ 740 | 2025-04-10 | By Accounts Payable A/c | ₹ 500 |
| | | | 2025-04-25 | By Accounts Payable A/c | ₹ 240 |
| | | **Total ₹ 740** | | | **Total ₹ 740** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Drawings

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-16 | To Cash A/c | ₹ 10,000 | 2025-04-30 | By Balance c/d | ₹ 10,000 |
| | **Total** | **₹ 10,000** | | **Total** | **₹ 10,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Furniture

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-02 | To Cash A/c | ₹ 50,000 | 2025-04-30 | By Balance c/d | ₹ 50,000 |
| | **Total** | **₹ 50,000** | | **Total** | **₹ 50,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Outstanding Rent

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Balance c/d | ₹ 5,000 | 2025-04-30 | By Rent Expense A/c | ₹ 5,000 |
| | | **Total ₹ 5,000** | | | **Total ₹ 5,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Prepaid Insurance

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-15 | To Bank A/c | ₹ 24,000 | 2025-04-30 | By Balance c/d | ₹ 24,000 |
| | **Total** | **₹ 24,000** | | **Total** | **₹ 24,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Purchase Returns

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Balance c/d | ₹ 10,000 | 2025-04-08 | By Accounts Payable A/c | ₹ 10,000 |
| | **Total** | **₹ 10,000** | | **Total** | **₹ 10,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Purchases

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-03 | To Accounts Payable A/c | ₹ 1,20,000 | 2025-04-30 | By Balance c/d | ₹ 1,50,000 |
| 2025-04-04 | To Cash A/c | ₹ 30,000 | | | |
| | | **₹ 1,50,000** | | | **₹ 1,50,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Rent Expense

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-12 | To Bank A/c | ₹ 20,000 | 2025-04-30 | By Balance c/d | ₹ 25,000 |
| 2025-04-30 | To Outstanding Rent A/c | ₹ 5,000 | | | |
| | | **Total ₹ 25,000** | | | **Total ₹ 25,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Salaries Expense

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-12 | To Cash A/c | ₹ 25,000 | 2025-04-30 | By Balance c/d | ₹ 25,000 |
| | **Total** | **₹ 25,000** | | **Total** | **₹ 25,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Sales

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-30 | To Balance c/d | ₹ 2,45,000 | 2025-04-05 | By Cash A/c | ₹ 80,000 |
| | | | 2025-04-06 | By Accounts Receivable A/c | ₹ 1,50,000 |
| | | | 2025-04-22 | By Unearned Revenue A/c | ₹ 15,000 |
| | | **₹ 2,45,000** | | | **₹ 2,45,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Sales Returns

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-09 | To Accounts Receivable A/c | ₹ 8,000 | 2025-04-30 | By Balance c/d | ₹ 8,000 |
| | | **Total ₹ 8,000** | | | **Total ₹ 8,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Unearned Revenue

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-22 | To Sales A/c | ₹ 15,000 | 2025-04-20 | By Cash A/c | ₹ 15,000 |
| | **Total** | **₹ 15,000** | | **Total** | **₹ 15,000** |

Balanced on 2025-04-30 (Balance c/d).

# Ledger A/c: Utilities Expense

| Dr | | | Cr | | |
|---|---|---|---|---|---|
| **Date** | **Particulars** | **Amount (₹)** | **Date** | **Particulars** | **Amount (₹)** |
| 2025-04-18 | To Cash A/c | ₹ 8,000 | 2025-04-30 | By Balance c/d | ₹ 8,000 |
| | | **Total ₹ 8,000** | | | **Total ₹ 8,000** |

Balanced on 2025-04-30 (Balance c/d).